IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SEVENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 2494 of 2004 AND WRIT PETITION NO.1084 OF 2004

WP.NO.2494/04

Between:

M/s. Klass Engineers, 5-35/275, Prashanthinagar, I.E. Kukatpally, Hyderabad rep by Managing Partner, Sri. R. Jayakumar

..... PETITIONER

AND

1. Deputy Commercial Tax Officer, Ferozguda Circle, Hyderabad

2. Commercial Tax Officer, Ferozguda Circle, Hyderabad

3. M/s. Swayam Krushi Engineering Systems, 6-B, Type 1, Industrial Estate, Kukatpally, Hyderabad
4. M/s. Raghu Vamsee Associate Engineering (P)Ltd., 6-B, Type 1, Industrial Estate rep by Managing Partner, Kukatpally, Hyderabad

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ order or direction particularly one in the nature of Writ of Certiorari after calling for the records and quash Form No. 4 dt 3-1-2004 and Form No. 5 dt 4-2-

2004 issued by the first Respondent in seeking to attach the properties of the Petitioner

Counsel for the Petitioner:MR.SKRISHNA MURTHY

Counsel for the Respondents 1 and 2: GP FOR COMMERCIAL TAXES

W.P NO : 1084 of 2004

Between:

M/s.Raghu Vamshi Engineering Services Pvt.Ltd., a private Ltd., comp.incorporated under the Indian Companies Act, 1956, having its office at 5-9-22/79, Adarshnagar Hyderabad.

..... PETITIONER

AND

1 The Deputy Commercial Tax officer, Ferozguda Circle,Hyderabad.
2 The Commercial Tax officer, Ferozguda Circle, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to grant an order, direction or writ, more so in the nature of writ of Mandamus declaring the action of the respondents, in issuing notices under form 4 dated 12-11-2003, notice in form 5 dated 10-12-2003, the form No.5 published in the RangaReddy District Gazette dated 19-12-2003 and the revised form 4 dated 3-1-2004 as being without jurisdiction, violative of provisions of the A.P.G.S.T. Act, 1957 and A.P.Revenue Recovery Act,1864 and Article 14 of the Constitution of India and consequently, set aside the same and direct the respondents to drop all further proceedings for recovery of any of the dues of M/s.Swayamkrushi Engineering systems from the petitioner.

Counsel for the Petitioner:MR.R.RAGHUNANDAN

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court at the stage of admission made the following :

ORDER:

(per Sri Bilal Nazki, J)

Heard the learned counsel for the parties.

These two Writ Petitions have been filed by the sureties against the attachment order based on an assessment. The basic assessment, we are told, has been set aside in appeal and the matter has been remanded back to the Assessment Officer for fresh assessment.

In this view of the matter, the respondents have no cause to proceed against the petitioners at present. Therefore, these Writ Petitions have become infructuous. Any consequential steps taken including the attachment of the properties of the petitioners stand set aside.

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BILAL NAZKI, J

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S. ANANDA REDDY,J

DATED: 27.7.2004.

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To

1 The Deputy Commercial Tax Officer, Ferozguda Circle, Hyderabad
2 The Commercial Tax officer, Ferozguda Circle, Hyderabad.

3. 2 CCs to G.P for Commercial Tax, High Court Buildings, Hyderabad.(OUT)

4. 2 CD copies.